

ASSEMBLY BILL

No. 1126

**Introduced by Committee on Revenue and Taxation (Corbett
(Chair), Harman (Vice Chair), Alquist, Aroner, Cedillo, Koretz,
Matthews, and Wyland)**

February 23, 2001

An act to add Section 115.1 to the Evidence Code, to amend Section 25205.5 of the Health and Safety Code, to amend Sections 7096, 7651, 7652, 7652.5, 7652.7, 7670, 7671, 7675, 8127.5, 8752, 8776, 8781, 9151.5, 9274, 30181, 30182, 30183, 30186, 30187, 30188, 30459.4, 32251, 32402, 32474, 40061, 40063, 40214, 41052, 41174, 43151, 43152.6, 43152.7, 43152.9, 43152.13, 43152.14, 43201, 43451.5, 43525, 45151, 45652, 45870, 46151, 46201, 46202, 46501.5, 46502, 46625, 50109, 50113, 50139.5, 50140, 50156.14, 55222, 55335, 60201, 60202, 60203, 60204, 60205, 60205.5, 60206, 60310, 60521.5, and 60633.1 of, and to add Sections 7659.93, 8763, 30193, 32263, 40069, 41063, 43173, 45163, 46163, 50112.10, 55040, 55053, and 60253 to, the Revenue and Taxation Code, relating to state levies.

LEGISLATIVE COUNSEL'S DIGEST

AB 1126, as introduced, Committee on Revenue and Taxation. Administration: taxes and fees.

(1) Existing law requires every generator of hazardous waste to pay an annual generator fee to the State Board of Equalization. Existing law provides for a refund of the generator fee paid under certain conditions and requires an application for a refund to be submitted to the board by March 31 of the fiscal year during which the generator paid the fee.

This bill would instead require that application to be submitted by the September 30 following the fiscal year during which the generator paid the fee.

(2) Existing law provides that a taxpayer may file a claim with the State Board of Equalization for reimbursement of bank charges incurred as the direct result of an erroneous levy or notice to withhold by the board.

This bill would additionally allow reimbursement under those circumstances for any other reasonable 3rd-party check charge fees.

(3) Existing law requires the State Board of Equalization to administer various taxes and fees, including a tax with respect to cigarettes, alcoholic beverages, and diesel fuel.

This bill would make changes in those administrative provisions with respect to returns or reports filed by electronic media or otherwise, authentication of returns or reports, rates of interest, and related items.

This bill would also require that the existence of fraud or intent to evade be proven by clear and convincing evidence for purposes of imposing a penalty under the Revenue and Taxation Code for that fraud or intent to evade.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 115.1 is added to the Evidence Code, to
2 read:

3 115.1. The existence of fraud or intent to evade shall be
4 proven by clear and convincing evidence for purposes of imposing
5 a penalty under the Revenue and Taxation Code for that fraud or
6 intent to evade.

7 SEC. 2. Section 25205.5 of the Health and Safety Code is
8 amended to read:

9 25205.5. (a) In addition to the fee imposed pursuant to
10 Section 25174.1, every generator of hazardous waste, in the
11 amounts specified in subdivision (c), shall pay the board a
12 generator fee for each generator site for each calendar year, or
13 portion thereof, unless the generator has paid a facility fee or
14 received a credit, as specified in Section 25205.2, for each specific
15 site, for the calendar year for which the generator fee is due.



1 (b) The base fee rate for the fee imposed pursuant to
2 subdivision (a) is two thousand seven hundred forty-eight dollars
3 (\$2,748).

4 (c) (1) Each generator who generates an amount equal to, or
5 more than, five tons, but less than 25 tons, of hazardous waste
6 during the prior calendar year shall pay 5 percent of the base rate.

7 (2) Each generator who generates an amount equal to, or more
8 than, 25 tons, but less than 50 tons, of hazardous waste during the
9 prior calendar year shall pay 40 percent of the base rate.

10 (3) Each generator who generates an amount equal to, or more
11 than, 50 tons, but less than 250 tons, of hazardous waste during the
12 prior calendar year shall pay the base rate.

13 (4) Each generator who generates an amount equal to, or more
14 than, 250 tons, but less than 500 tons, of hazardous waste during
15 the prior calendar year shall pay five times the base rate.

16 (5) Each generator who generates an amount equal to, or more
17 than, 500 tons, but less than 1,000 tons, of hazardous waste during
18 the prior calendar year shall pay 10 times the base rate.

19 (6) Each generator who generates an amount equal to, or more
20 than, 1,000 tons, but less than 2,000 tons, of hazardous waste
21 during the prior calendar year shall pay 15 times the base rate.

22 (7) Each generator who generates an amount equal to, or more
23 than, 2,000 tons of hazardous waste during the prior calendar year
24 shall pay 20 times the base rate.

25 (d) The base rate established pursuant to subdivision (b) was
26 the base rate for the 1997 calendar year and the board shall adjust
27 the base rate annually to reflect increases or decreases in the cost
28 of living, during the prior fiscal year, as measured by the
29 Consumer Price Index issued by the Department of Industrial
30 Relations or by a successor agency.

31 (e) The establishment of the annual operating fee pursuant to
32 this section is exempt from Chapter 3.5 (commencing with Section
33 11340) of Part 1 of Division 3 of Title 2 of the Government Code.

34 (f) The following materials are not hazardous wastes for
35 purposes of this section:

36 (1) Hazardous materials which are recycled, and used onsite,
37 and are not transferred offsite.

38 (2) Aqueous waste treated in a treatment unit operating, or
39 which subsequently operates, pursuant to a permit-by-rule, or
40 pursuant to Section 25200.3 or 25201.5. However, hazardous

1 waste generated by a treatment unit treating waste pursuant to a
2 permit-by-rule, by a unit which subsequently obtains a
3 permit-by-rule, or other authorization pursuant to Section 25200.3
4 or 25201.5 is hazardous waste for purposes of this section.

5 (g) The fee imposed pursuant to this section shall be paid in
6 accordance with Part 22 (commencing with Section 43001) of
7 Division 2 of the Revenue and Taxation Code.

8 (h) (1) A generator who pays a hazardous waste generator
9 inspection fee to a certified unified program agency, which is
10 imposed as part of a single fee system and fee accountability
11 program that are both in compliance with the requirements of
12 Section 25404.5, shall be eligible for a refund of all, or part of, the
13 generator fee paid pursuant to subdivision (a) if both of the
14 following conditions apply:

15 (A) The generator received a credit pursuant to Section
16 43152.7 or 43152.11 of the Revenue and Taxation Code for fees
17 paid for hazardous waste generated in 1996.

18 (B) The department certifies, pursuant to subdivision (b) of
19 Section 25205.9, that funds are available to pay all or part of the
20 refund.

21 (2) A generator who is eligible for a refund pursuant to
22 paragraph (1) shall submit an application for that refund to the
23 board by ~~March 31~~ of *September 30 following* the fiscal year
24 during which the generator paid the generator fee pursuant to
25 subdivision (a). An application for a refund postmarked after
26 ~~March 31~~ *September 30* is void, shall not be processed by the
27 board, and shall be returned to the applicant.

28 (i) (1) A generator who transfers hazardous materials to an
29 offsite facility for recycling at that offsite facility or another offsite
30 facility shall be eligible for a refund of all, or part of, the generator
31 fee paid pursuant to subdivision (a) if all of the following
32 conditions apply:

33 (A) The offsite facility to which the hazardous materials are
34 manifested pays a facility fee pursuant to Section 25205.2.

35 (B) The amount of hazardous materials transferred to the
36 offsite facility and recycled there, when deducted from the total
37 tonnage of hazardous waste generated at the generator's site,
38 results in the generator becoming eligible for a generator fee that
39 is lower than the fee paid pursuant to subdivision (a).

(C) The hazardous materials transferred to the offsite facility are not burned in a boiler, industrial furnace, or an incinerator, as those terms are defined in Section 260.10 of Title 40 of the Code of Federal Regulations, used in a manner constituting disposal, or used to produce products that are applied to land.

(D) The department certifies, pursuant to subdivision (b) of Section 25205.9, that funds are available to pay all or part of the refund.

(2) A generator who is eligible for a refund pursuant to paragraph (1) shall submit an application for that refund to the board by ~~March 31~~ of *September 30* following the fiscal year during which the generator paid the generator fee pursuant to subdivision (a). An application for a refund postmarked after ~~March 31~~ *September 30* is void, shall not be processed by the board, and shall be returned to the applicant.

(j) (1) The amendment of this section made by Chapter 1125 of the Statutes of 1991 does not constitute a change in, but is declaratory of, existing law.

(2) The amendment of subdivision (a) of this section made by Chapter 259 of the Statutes of 1996 does not constitute a change in, but is declaratory of, existing law.

SEC. 3. Section 7096 of the Revenue and Taxation Code is amended to read:

7096. (a) A taxpayer may file a claim with the board for reimbursement of bank charges *and any other reasonable third-party check charge fees* incurred by the taxpayer as the direct result of an erroneous levy or notice to withhold by the board. Bank *and third-party* charges include a financial institution's *or third party's* customary charge for complying with the levy or notice to withhold instructions and reasonable charges for overdrafts that are a direct consequence of the erroneous levy or notice to withhold. The charges are those paid by the taxpayer and not waived or reimbursed by the financial institution *or third party*. Each claimant applying for reimbursement shall file a claim with the board which shall be in such form as may be prescribed by the board. In order for the board to grant a claim, the board shall determine that both of the following conditions have been satisfied:

(1) The erroneous levy or notice to withhold was caused by board error.

(2) Prior to the levy or notice to withhold, the taxpayer responded to all contacts by the board and provided the board with any requested information or documentation sufficient to establish the taxpayer's position. This provision may be waived by the board for reasonable cause.

(b) Claims pursuant to this section shall be filed within 90 days from the date of the levy or notice to withhold. Within 30 days from the date the claim is received, the board shall respond to the claim. If the board denies the claim, the taxpayer shall be notified in writing of the reason or reasons for the denial of the claim.

SEC. 4. Section 7651 of the Revenue and Taxation Code is amended to read:

7651. Each supplier shall prepare and file with the board ~~on forms prescribed by the board~~ a return *in the form as prescribed by the board, which may include, but not be limited to, electronic media* showing the total number of gallons of motor vehicle fuel removed, sold, or entered within this state during each calendar month, or that monthly period ended during that calendar month as the board may authorize, the amount of tax due for the month covered by the return, and other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the month following the monthly period to which it relates, together with a remittance payable to the Controller for the amount of tax due for that period less whatever amounts may have been paid theretofore for the same period because of returns, prepayment forms, and payments made on a weekly basis. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 5. Section 7652 of the Revenue and Taxation Code is amended to read:

7652. (a) Each throughputter shall prepare and make a report showing the following:

(1) The name and license number of the operator of each terminal at which it holds an inventory position in motor vehicle fuel.

(2) Any other information required by the board.

(b) Each throughputter shall prepare and file with the board ~~on forms prescribed by the board~~ a report *in the form as prescribed*

1 *by the board, which may include, but not be limited to, electronic*
2 *media* showing the information in subdivision (a) during each
3 calendar month, or the monthly period ended during that calendar
4 month as the board may authorize. The person shall file the report
5 on or before the last day of the month following the monthly period
6 to which it relates. To facilitate the administration of this part, the
7 board may require the filing of the reports for other than monthly
8 periods. *Reports shall be authenticated in a form or pursuant to*
9 *methods as may be prescribed by the board.*

10 SEC. 6. Section 7652.5 of the Revenue and Taxation Code is
11 amended to read:

12 7652.5. (a) Each terminal operator shall prepare and file with
13 the board ~~on forms prescribed by the board~~ a report *in the form as*
14 *prescribed by the board, which may include, but not be limited to,*
15 *electronic media* showing, for the calendar month, or that monthly
16 period ended during the calendar month as the board may
17 authorize, the following:

18 (1) The name and license number of each person that is a
19 position holder at each terminal it ~~operates~~; *operates*.

20 (2) The amount of motor vehicle fuel received at each terminal
21 it ~~operates~~; *operates*.

22 (3) The identity of each position holder with respect to the rack
23 removals of motor vehicle fuel from each terminal it operates and
24 the volume and dates of the ~~removals~~; *removals*.

25 (4) The amount of motor vehicle fuel stored at each terminal it
26 ~~operates~~; *operates*.

27 (5) The destination (by state) of all motor vehicle fuel removed
28 at a terminal rack of each terminal it operates, to the extent that
29 information has been provided to the terminal ~~operator~~; *and*
30 *operator*.

31 (6) Any other information required by the board for the proper
32 administration of this part. The terminal operator shall file the
33 report on or before the last day of the month following the monthly
34 period to which it relates. To facilitate the administration of this
35 part, the board may require the filing of the reports for other than
36 monthly periods. *Reports shall be authenticated in a form or*
37 *pursuant to methods as may be prescribed by the board.*

38 (b) Upon written approval of the board, a terminal operator
39 may satisfy the requirements of subdivision (a) above by executing
40 and providing to the board a consent and authorization for the

1 Internal Revenue Service to provide to the board under Section
2 6103 of the Internal Revenue Code, the return filed by the terminal
3 operator under Section 48.4101-2 of Title 26 of the Code of
4 Federal Regulations. The board may, in its sole discretion, rescind
5 its approval and require a terminal operator to file reports as
6 specified in subdivision (a).

7 SEC. 7. Section 7652.7 of the Revenue and Taxation Code is
8 amended to read:

9 7652.7. (a) Each pipeline operator and vessel operator shall
10 prepare and file with the board ~~on forms prescribed by the board~~
11 a report *in the form as prescribed by the board, which may include,*
12 *but not be limited to, electronic media* showing, for the calendar
13 month, or that monthly period ended during the calendar month as
14 the board may authorize, all of the following:

15 (1) The amount of motor vehicle fuel delivered to each terminal
16 or refinery.

17 (2) The location of the terminal or refinery where the motor
18 vehicle fuel was delivered.

19 (3) The date of delivery.

20 (4) Any other information required by the board for the proper
21 administration of this part.

22 The pipeline operator and vessel operator shall file the report on
23 or before the last day of the month following the monthly period
24 to which it relates. To facilitate the administration of this part, the
25 board may require the filing of the reports for other than monthly
26 periods. *Reports shall be authenticated in a form or pursuant to*
27 *methods as may be prescribed by the board.*

28 (b) Upon written approval of the board, a pipeline operator and
29 vessel operator may satisfy the requirements of subdivision (a) by
30 executing and providing to the board a consent and authorization
31 for the Internal Revenue Service to provide to the board under
32 Section 6103 of the Internal Revenue Code, the return filed by the
33 pipeline operator and vessel operator under Section 48.4101-2 of
34 Title 26 of the Code of Federal Regulations. The board may, in its
35 sole discretion, rescind its approval and require a pipeline operator
36 and vessel operator to file reports as specified in subdivision (a).

37 SEC. 8. Section 7659.93 is added to the Revenue and Taxation
38 Code, to read:

39 7659.93. (a) Any return, report, declaration, statement, or
40 other document required to be made under this part that is filed

1 using electronic media shall be filed and authenticated pursuant to
2 any method or form the board may prescribe.

3 (b) Notwithstanding any other law, any return, report,
4 declaration, statement, or other document otherwise required to be
5 signed that is filed by the taxpayer using electronic media in a form
6 as required by the board shall be deemed to be a signed, valid
7 original document, including upon reproduction to paper form by
8 the board.

9 (c) Electronic media includes, but is not limited to, computer
10 modem, magnetic media, optical disk, facsimile machine, or
11 telephone.

12 SEC. 9. Section 7670 of the Revenue and Taxation Code is
13 amended to read:

14 ~~7670. If the board is not satisfied with the return made by any~~
15 ~~supplier, it may make a deficiency determination of the tax~~
16 ~~required to be paid by the supplier based upon information~~
17 ~~contained in the return or upon any information in the possession~~
18 ~~of the board. If the board is not satisfied with the return or returns~~
19 ~~of the tax or the amount of the tax, or other amount, required to be~~
20 ~~paid to the state by any person, it may compute and determine the~~
21 ~~amount required to be paid upon the basis of the facts contained~~
22 ~~in the return or returns or upon the basis of any information within~~
23 ~~its possession or that may come into its possession.~~ The board may
24 make a determination for more than one period and may make one
25 or more determinations for the same period. When a business is
26 discontinued a determination may be made at any time thereafter,
27 within the period specified in Section 7675, as to liability arising
28 out of that business, irrespective of whether the determination is
29 issued prior to the due date of the liability as otherwise specified
30 in this part.

31 SEC. 10. Section 7671 of the Revenue and Taxation Code is
32 amended to read:

33 7671. The board shall give the ~~distributor~~ *person* written
34 notice of its determination. The notice shall be placed in a sealed
35 envelope, with postage paid, addressed to the ~~distributor~~ *person* at
36 his *or her* address as it appears in the records of the board. The
37 giving of notice shall be deemed complete at the time of the deposit
38 of the notice in the United States Post Office, or a mailbox,
39 sub-post office, substation~~or~~, mail chute, or other facility
40 maintained or provided by the United States Postal Service,

1 without extension of time for any reason. In lieu of mailing, a
2 notice may be served personally by delivering to the person to be
3 served and service shall be deemed complete at the time of such
4 delivery. Personal service to a corporation may be made by
5 delivery of a notice to any person designated in the Code of Civil
6 Procedure to be served for the corporation with summons and
7 complaint in a civil action.

8 SEC. 11. Section 7675 of the Revenue and Taxation Code is
9 amended to read:

10 7675. Except in the case of fraud, intent to evade this part or
11 authorized rules and regulations, or failure to make a return, every
12 notice of a deficiency determination shall be given to the
13 ~~distributor~~ *person* within three years after the 25th day of the
14 calendar month following the monthly period for which the
15 amount is proposed to be determined or within three years after the
16 return is filed, whichever period expires the later. In the case of a
17 failure to make a return the notice of determination shall be mailed
18 within eight years after the date the return was due.

19 SEC. 11.5. Section 7675 of the Revenue and Taxation Code
20 is amended to read:

21 7675. Except in the case of fraud, intent to evade this part or
22 authorized rules and regulations, or failure to make a return, every
23 notice of a deficiency determination shall be given to the ~~supplier~~
24 *person* within three years after the last day of the month following
25 the monthly period for which the amount is proposed to be
26 determined or within three years after the return is filed, whichever
27 period expires the later. In the case of a failure to make a return the
28 notice of determination shall be mailed within eight years after the
29 date the return was due.

30 SEC. 12. Section 8127.5 of the Revenue and Taxation Code
31 is amended to read:

32 8127.5. When an amount represented by a person ~~who is a~~
33 ~~taxpayer under this part~~ to a customer as constituting
34 reimbursement for taxes due under this part is computed upon an
35 amount that is not taxable or is in excess of the taxable amount and
36 is actually paid by the customer to the person, the amount so paid
37 shall be returned by the person to the customer upon notification
38 by the ~~Board of Equalization~~ *board* or by the customer that the
39 excess has been ascertained. If the person fails or refuses to do so,
40 the amount so paid, if knowingly or mistakenly computed by the

1 person upon an amount that is not taxable or is in excess of the
2 taxable amount, shall be remitted by that person to this state. *The*
3 *amount remitted to the state shall include interest at the modified*
4 *adjusted rate per month, or fraction thereof, established pursuant*
5 *to Section 6591.5, from the last day of the month following the date*
6 *the excess tax reimbursement was paid by the customer until the*
7 *date of remittance to the state.* Those amounts remitted to the state
8 shall be credited by the Controller on any amounts due and payable
9 under this part on the same transaction from the person by whom
10 it was paid to this state and the balance, if any, shall constitute an
11 obligation due from the person to this state.

12 SEC. 13. Section 8752 of the Revenue and Taxation Code is
13 amended to read:

14 8752. (a) Except as provided in subdivision (b), on or before
15 the last day of the calendar month following each quarterly period,
16 every user shall, except as otherwise provided in Section 8608, file
17 ~~on forms prescribed by~~ *with the board a return in the form as*
18 *prescribed by the board, which may include, but not be limited to,*
19 *electronic media* showing the amount of any tax due and any other
20 information as the board may require to carry out the purposes of
21 this part. *Returns shall be authenticated in a form or pursuant to*
22 *methods as may be prescribed by the board.*

23 (b) This section shall not be applicable to any user whose sole
24 use of fuel subject to the tax imposed by this part is for the
25 propulsion of a privately operated passenger automobile, provided
26 that the fuel used in this state, except fuel brought into this state in
27 the fuel tank of the vehicle, is purchased from and delivered into
28 the fuel tank of the vehicle by a vendor holding a permit issued
29 under this part.

30 SEC. 14. Section 8763 is added to the Revenue and Taxation
31 Code, to read:

32 8763. (a) Any return, declaration, statement, or other
33 document required to be made under this part that is filed using
34 electronic media shall be filed and authenticated pursuant to any
35 method or form the board may prescribe.

36 (b) Notwithstanding any other law, any return, declaration,
37 statement, or other document otherwise required to be signed that
38 is filed by the taxpayer using electronic media in a form as required
39 by the board shall be deemed to be a signed, valid original

1 document, including upon reproduction to paper form by the
2 board.

3 (c) Electronic media includes, but is not limited to, computer
4 modem, magnetic media, optical disk, facsimile machine, or
5 telephone.

6 SEC. 15. Section 8776 of the Revenue and Taxation Code is
7 amended to read:

8 ~~8776. If the board is dissatisfied with the return filed, it may~~
9 ~~compute and determine the amount to be paid upon the basis of any~~
10 ~~information available to it~~ *If the board is not satisfied with the*
11 *return or returns of the tax or the amount of the tax, or other*
12 *amount, required to be paid to the state by any person, it may*
13 *compute and determine the amount required to be paid upon the*
14 *basis of any information within its possession or that may come*
15 *into its possession.* One or more deficiency determinations may be
16 made of the amount of tax due for one or for more than one month.
17 When a business is discontinued a determination may be made at
18 any time thereafter, within the periods specified in Section 8782,
19 as to liability arising out of that business, irrespective of whether
20 the determination is issued prior to the due date of the liability as
21 otherwise specified in this part.

22 SEC. 16. Section 8781 of the Revenue and Taxation Code is
23 amended to read:

24 8781. The board shall give the ~~user~~ *person* written notice of
25 its determination. The notice shall be placed in a sealed envelope,
26 with postage paid, addressed to the ~~user~~ *person* at his *or her* address
27 as it appears in the records of the board. The giving of notice shall
28 be deemed complete at the time of the deposit of the notice in the
29 United States Post Office, or a mailbox, sub-post office, substation
30 ~~or~~, mail chute, or other facility maintained or provided by the
31 United States Postal Service, without extension of time for any
32 reason. In lieu of mailing, a notice may be served personally by
33 delivering to the person to be served and service shall be deemed
34 complete at the time of such delivery. Personal service to a
35 corporation may be made by delivery of a notice to any person
36 designated in the Code of Civil Procedure to be served for the
37 corporation with summons and complaint in a civil action.

38 SEC. 17. Section 9151.5 of the Revenue and Taxation Code
39 is amended to read:



9151.5. When an amount represented by a person ~~who is a taxpayer under this part~~ to a customer as constituting reimbursement for taxes due under this part is computed upon an amount that is not taxable or is in excess of the taxable amount and is actually paid by the customer to the person, the amount so paid shall be returned by the person to the customer upon notification ~~by the Board of Equalization~~ *board* or by the customer that the excess has been ascertained. If the person fails or refuses to do so, the amount so paid, if knowingly or mistakenly computed by the person upon an amount that is not taxable or is in excess of the taxable amount, shall be remitted by that person to this state. *The amount remitted to the state shall include interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the last day of the month following the date the excess tax reimbursement was paid by the customer until the date of remittance to the state.* Those amounts remitted to the state shall be credited by the board on any amounts due and payable under this part on the same transaction from the person by whom it was paid to this state and the balance, if any, shall constitute an obligation due from the person to this state.

SEC. 18. Section 9274 of the Revenue and Taxation Code is amended to read:

9274. (a) A taxpayer may file a claim with the board for reimbursement of bank charges *and any other reasonable third-party check charge fees* incurred by the taxpayer as the direct result of an erroneous levy or notice to withhold by the board. Bank *and third-party* charges include a financial institution's *or third party's* customary charge for complying with the levy or notice to withhold instructions and reasonable charges for overdrafts that are a direct consequence of the erroneous levy or notice to withhold. The charges are those paid by the taxpayer and not waived for reimbursement by the financial institution *or third party*. Each claimant applying for reimbursement shall file a claim with the board that shall be in a form as may be prescribed by the board. In order for the board to grant a claim, the board shall determine that both of the following conditions have been satisfied:

(1) The erroneous levy or notice to withhold was caused by board error.

(2) Prior to the levy or notice to withhold, the taxpayer responded to all contacts by the board and provided the board with any requested information or documentation sufficient to establish the taxpayer's position. This provision may be waived by the board for reasonable cause.

(b) Claims pursuant to this section shall be filed within 90 days from the date of the levy or notice to withhold. Within 30 days from the date the claim is received, the board shall respond to the claim. If the board denies the claim, the taxpayer shall be notified in writing of the reason or reasons for the denial of the claim.

SEC. 19. Section 30181 of the Revenue and Taxation Code is amended to read:

30181. (a) When any tax imposed upon cigarettes under Article 1 (commencing with Section 30101) or Article 2 (commencing with Section 30121) of Chapter 2 is not paid through the use of stamps or meter impressions, the tax shall be due and payable monthly on or before the 25th day of the month following the calendar month in which a distribution of cigarettes occurs, or in the case of a sale of cigarettes on the facilities of a common carrier for which the tax is imposed pursuant to Section 30104, the tax shall be due and payable monthly on or before the 25th day of the month following the calendar month in which a sale of cigarettes on the facilities of the carrier occurs.

(b) Each distributor of tobacco products shall file a return ~~in the form prescribed by the board~~ *in the form as prescribed by the board, which may include, but not be limited to, electronic media* for each calendar month. The return shall be filed with the board on or before the 25th day of the calendar month following the close of the monthly period for which it relates, together with a remittance payable to the board, of the amount of tax, if any, due under Article 2 (commencing with Section 30121) of Chapter 2 for that period. To facilitate the administration of this part, the board may require the filing of the returns for longer than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 20. Section 30182 of the Revenue and Taxation Code is amended to read:

30182. (a) On or before the 25th day of each month, every distributor shall file ~~on forms prescribed by the board~~ *a report in the form as prescribed by the board, which may include, but not be*

1 *limited to, electronic media* respecting his or her distributions of
 2 cigarettes and purchases of stamps and meter register units during
 3 the preceding month and ~~such~~ other information as the board may
 4 require to carry out this part. *Reports shall be authenticated in a*
 5 *form or pursuant to methods as may be prescribed by the board.*

6 (b) On or before the 25th day of each month, each distributor
 7 shall file, ~~on forms prescribed by the board,~~ a return *in the form as*
 8 *prescribed by the board, which may include, but not be limited to,*
 9 *electronic media* respecting his or her distributions of tobacco
 10 products and their wholesale cost during the preceding month, and
 11 such other information as the board may require to carry out this
 12 part. *Returns shall be authenticated in a form or pursuant to*
 13 *methods as may be prescribed by the board.*

14 SEC. 21. Section 30183 of the Revenue and Taxation Code is
 15 amended to read:

16 30183. (a) On or before the 25th day of each month every
 17 distributor required under Section 30108 to collect any tax during
 18 the preceding month shall file a report with the board ~~on forms~~
 19 ~~prescribed by the board~~ *in the form as prescribed by the board,*
 20 *which may include, but not be limited to, electronic media* showing
 21 the number of cigarettes with respect to which he or she was
 22 required to collect the tax and ~~such~~ other information as the board
 23 may require to carry out the purposes of this part. *Reports shall be*
 24 *authenticated in a form or pursuant to methods as may be*
 25 *prescribed by the board.*

26 (b) On or before the 25th day of each month, each distributor
 27 required to collect any tax during the preceding month pursuant to
 28 Section 30108 shall file a return, ~~on forms prescribed by the board,~~
 29 *in the form as prescribed by the board, which may include, but not*
 30 *be limited to, electronic media,* which shows the wholesale cost of
 31 tobacco products with respect to which he or she was required to
 32 collect the tax and ~~such~~ other information as the board may require
 33 to carry out this part. *Returns shall be authenticated in a form or*
 34 *pursuant to methods as may be prescribed by the board.*

35 SEC. 22. Section 30186 of the Revenue and Taxation Code is
 36 amended to read:

37 30186. On or before the 25th day of each month the common
 38 carriers and authorized persons specified in Section 30104 shall
 39 file with the board a report of the sales of cigarettes or tobacco
 40 products made by them on the facilities of the carriers in California

1 in the preceding calendar month in such detail ~~and form~~ as the
2 board may prescribe *and in the form as prescribed by the board,*
3 *which may include, but not be limited to, electronic media,*
4 submitting with the report the amount of the tax due under Section
5 30104. *Reports shall be authenticated in a form or pursuant to*
6 *methods as may be prescribed by the board.*

7 SEC. 23. Section 30187 of the Revenue and Taxation Code is
8 amended to read:

9 30187. Every consumer or user subject to the tax resulting
10 from a distribution of cigarettes or tobacco products within the
11 meaning of subdivision (b) of Section 30008 from whom the tax
12 has not been collected under Section 30108 shall on or before the
13 25th day of the month following receipt of cigarettes or tobacco
14 products file with the board a report of the amount of cigarettes
15 received by him or her in the preceding calendar month in such
16 detail ~~and form~~ as the board may prescribe *and in the form as*
17 *prescribed by the board, which may include, but not to be limited*
18 *to, electronic media,* submitting with the report the amount of tax
19 due. *Reports shall be authenticated in a form or pursuant to*
20 *methods as may be prescribed by the board.*

21 SEC. 24. Section 30188 of the Revenue and Taxation Code is
22 amended to read:

23 30188. On or before the 25th day of each month, every
24 wholesaler shall file ~~on forms prescribed by the board~~ a report *in*
25 *the form as prescribed by the board, which shall include, but not*
26 *be limited to, electronic media* respecting his or her inventory,
27 purchases, and sales of cigarettes or tobacco products during the
28 preceding month ~~and such other information as the board may~~
29 require to carry out the purposes of this part. *Returns shall be*
30 *authenticated in a form or pursuant to methods as may be*
31 *prescribed by the board.*

32 SEC. 25. Section 30193 is added to the Revenue and Taxation
33 Code, to read:

34 30193. (a) Any return, report, declaration, statement, or
35 other document required to be made under this part that is filed
36 using electronic media shall be filed and authenticated pursuant to
37 any method or form the board may prescribe.

38 (b) Notwithstanding any other law, any return, declaration,
39 statement, or other document otherwise required to be signed that
40 is filed by the taxpayer using electronic media in a form as required

1 by the board shall be deemed to be a signed, valid original
2 document, including upon reproduction to paper form by the
3 board.

4 (c) Electronic media includes, but is not limited to, computer
5 modem, magnetic media, optical disk, facsimile machine, or
6 telephone.

7 SEC. 26. Section 30459.4 of the Revenue and Taxation Code
8 is amended to read:

9 30459.4. (a) A taxpayer may file a claim with the board for
10 reimbursement of bank charges *and any other reasonable*
11 *third-party check charge fees* incurred by the taxpayer as the direct
12 result of an erroneous levy or notice to withhold by the board. Bank
13 *and third-party* charges include a financial institution's *or third*
14 *party's* customary charge for complying with the levy or notice to
15 withhold instructions and reasonable charges for overdrafts that
16 are a direct consequence of the erroneous levy or notice to
17 withhold. The charges are those paid by the taxpayer and not
18 waived for reimbursement by the financial institution *or third*
19 *party*. Each claimant ~~applying~~ *applying* for reimbursement shall
20 file a claim with the board that shall be in a form as may be
21 prescribed by the board. In order for the board to grant a claim, the
22 board shall determine that both of the following conditions have
23 been satisfied:

24 (1) The erroneous levy or notice to withhold was caused by
25 board error.

26 (2) Prior to the levy or notice to withhold, the taxpayer
27 responded to all contacts by the board and provided the board with
28 any requested information or documentation sufficient to establish
29 the taxpayer's position. This provision may be waived by the board
30 for reasonable cause.

31 (b) Claims pursuant to this section shall be filed within 90 days
32 from the date of the levy or notice to withhold. Within 30 days
33 from the date the claim is received, the board shall respond to the
34 claim. If the board denies the claim, the taxpayer shall be notified
35 in writing of the reason or reasons for the denial of the claim.

36 SEC. 27. Section 32251 of the Revenue and Taxation Code is
37 amended to read:

38 32251. The tax is a direct obligation of the taxpayer and is due
39 and payable monthly on or before the fifteenth day of each
40 calendar month. Each taxpayer, on or before the fifteenth day of

1 each month, shall make out a tax return for the preceding calendar
2 month, ~~in such form as is prescribed by the board, in the form as~~
3 ~~prescribed by the board, which may include, but not be limited to,~~
4 ~~electronic media~~ showing the amount of beer or wine or distilled
5 spirits sold in this ~~State~~ state, the amount of tax for the period
6 covered by the return, and ~~such~~ other information ~~as the board~~
7 deems necessary. The taxpayer shall deliver the return, together
8 with a remittance of the amount of tax due, to the office of the
9 board on or before the fifteenth day of the month. *Returns shall be*
10 *authenticated in a form or pursuant to methods as may be*
11 *prescribed by the board.*

12 SEC. 28. Section 32263 is added to the Revenue and Taxation
13 Code, to read:

14 32263. (a) Any return, declaration, statement, or other
15 document required to be made under this part that is filed using
16 electronic media shall be filed and authenticated pursuant to any
17 method or form the board may prescribe.

18 (b) Notwithstanding any other law, any return, declaration,
19 statement, or other document otherwise required to be signed that
20 is filed by the taxpayer using electronic media in a form as required
21 by the board shall be deemed to be a signed, valid original
22 document, including upon reproduction to paper form by the
23 board.

24 (c) Electronic media includes, but is not limited to, computer
25 modem, magnetic media, optical disk, facsimile machine, or
26 telephone.

27 SEC. 29. Section 32402 of the Revenue and Taxation Code is
28 amended to read:

29 32402. (a) Except as provided in subdivision (b) no refund
30 shall be approved by the board after three years from the 15th day
31 of the calendar month following the close of the period for which
32 the overpayment was made, or, with respect to determinations
33 made under Article 2 (commencing with Section 32271), 3
34 (commencing with Section 32291) or 5 (commencing with
35 Section 32311) of Chapter 6 ~~within~~ *after* six months ~~after~~ *from the*
36 *date* the determinations become final, *or after six months from the*
37 *date of overpayment*, whichever period expires later, unless a
38 claim therefor is filed with the board within that period. No credit
39 shall be approved by the board after the expiration of that period
40 unless a claim for credit is filed with the board within that period,



1 or unless the credit relates to a period for which a waiver is given
2 pursuant to Section 32273.

3 (b) A refund may be approved by the board for any period for
4 which a waiver is given under Section 32273, if a claim therefor
5 is filed with the board before the expiration of the period agreed
6 upon.

7 (c) Every claim for refund or credit shall be in writing and shall
8 state the specific grounds upon which the claim is founded.

9 SEC. 30. Section 32474 of the Revenue and Taxation Code is
10 amended to read:

11 32474. (a) A taxpayer may file a claim with the board for
12 reimbursement of bank charges *and any other reasonable*
13 *third-party check charge fees* incurred by the taxpayer as the direct
14 result of an erroneous levy or notice to withhold by the board. Bank
15 *and third-party* charges include a financial institution's *or third*
16 *party's* customary charge for complying with the levy or notice to
17 withhold instructions and reasonable charges for overdrafts that
18 are a direct consequence of the erroneous levy or notice to
19 withhold. The charges are those paid by the taxpayer and not
20 waived for reimbursement by the financial institution *or third*
21 *party*. Each claimant applying for reimbursement shall file a claim
22 with the board that shall be in a form as may be prescribed by the
23 board. In order for the board to grant a claim, the board shall
24 determine that both of the following conditions have been
25 satisfied:

26 (1) The erroneous levy or notice to withhold was caused by
27 board error.

28 (2) Prior to the levy or notice to withhold, the taxpayer
29 responded to all contacts by the board and provided the board with
30 any requested information or documentation sufficient to establish
31 the taxpayer's position. This provision may be waived by the board
32 for reasonable cause.

33 (b) Claims pursuant to this section shall be filed within 90 days
34 from the date of the levy or notice to withhold. Within 30 days
35 from the date the claim is received, the board shall respond to the
36 claim. If the board denies the claim, the taxpayer shall be notified
37 in writing of the reason or reasons for the denial of the claim.

38 SEC. 31. Section 40061 of the Revenue and Taxation Code is
39 amended to read:

1 40061. On or before the last day of the month following each
2 calendar quarter a return for the preceding quarterly period shall
3 be filed with the board ~~in such form as the board may prescribe in~~
4 *the form as prescribed by the board, which may include, but not be*
5 *limited to, electronic media.*

6 A return shall be filed by every electric utility, and by every
7 person purchasing electrical energy the consumption of which is
8 subject to the surcharge and who has not paid the surcharge billed
9 and required to be collected by an electric utility. The return shall
10 be signed by the person required to file the return or by his duly
11 authorized agent. *Returns shall be authenticated in a form or*
12 *pursuant to methods as may be prescribed by the board.*

13 SEC. 32. Section 40063 of the Revenue and Taxation Code is
14 amended to read:

15 40063. The board may prescribe the contents of returns of
16 consumers subject to the surcharge. It may require the filing of
17 returns by consumers in addition to those required by Section
18 40061 in circumstances where it finds that consumers' liabilities
19 are not being included in the return of an electric utility or it
20 determines that consumer returns are necessary for the efficient
21 administration of this part. Consumers' returns shall cover such
22 periods as the board may prescribe *and in the form as prescribed*
23 *by the board, which may include, but not be limited to, electronic*
24 *media. Returns shall be authenticated in a form or pursuant to*
25 *methods as may be prescribed by the board.*

26 SEC. 33. Section 40069 is added to the Revenue and Taxation
27 Code, to read:

28 40069. (a) Any return, declaration, statement, or other
29 document required to be made under this part that is filed using
30 electronic media shall be filed and authenticated pursuant to any
31 method or form the board may prescribe.

32 (b) Notwithstanding any other law, any return, declaration,
33 statement, or other document otherwise required to be signed that
34 is filed by the taxpayer using electronic media in a form as required
35 by the board shall be deemed to be a signed, valid original
36 document, including upon reproduction to paper form by the
37 board.

38 (c) Electronic media includes, but is not limited to, computer
39 modem, magnetic media, optical disk, facsimile machine, or
40 telephone.

SEC. 34. Section 40214 of the Revenue and Taxation Code is amended to read:

40214. (a) A taxpayer may file a claim with the board for reimbursement of bank charges *and any other reasonable third-party check charge fees* incurred by the taxpayer as the direct result of an erroneous levy or notice to withhold by the board. Bank *and third-party* charges include a financial institution's *or third party's* customary charge for complying with the levy or notice to withhold instructions and reasonable charges for overdrafts that are a direct consequence of the erroneous levy or notice to withhold. The charges are those paid by the taxpayer and not waived for reimbursement by the financial institution *or third party*. Each claimant applying for reimbursement shall file a claim with the board that shall be in a form as may be prescribed by the board. In order for the board to grant a claim, the board shall determine that both of the following conditions have been satisfied:

(1) The erroneous levy or notice to withhold was caused by board error.

(2) Prior to the levy or notice to withhold, the taxpayer responded to all contacts by the board and provided the board with any requested information or documentation sufficient to establish the taxpayer's position. This provision may be waived by the board for reasonable cause.

(b) Claims pursuant to this section shall be filed within 90 days from the date of the levy or notice to withhold. Within 30 days from the date the claim is received, the board shall respond to the claim. If the board denies the claim, the taxpayer shall be notified in writing of the reason or reasons for the denial of the claim.

SEC. 35. Section 41052 of the Revenue and Taxation Code is amended to read:

41052. On or before the last day of the second month following each month in which the surcharges were collected, a return for that month shall be filed with the board ~~in such form as the board may prescribe~~ *in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

1 The service supplier shall include a list of any service users who
2 have refused to pay a cumulative total of three dollars (\$3) or more
3 of the surcharge imposed by this part with each return filing.

4 SEC. 36. Section 41063 is added to the Revenue and Taxation
5 Code, to read:

6 41063. (a) Any return, declaration, statement, or other
7 document required to be made under this part that is filed using
8 electronic media shall be filed and authenticated pursuant to any
9 method or form the board may prescribe.

10 (b) Notwithstanding any other law, any return, declaration,
11 statement, or other document otherwise required to be signed that
12 is filed by the taxpayer using electronic media in a form as required
13 by the board shall be deemed to be a signed, valid original
14 document, including upon reproduction to paper form by the
15 board.

16 (c) Electronic media includes, but is not limited to, computer
17 modem, magnetic media, optical disk, facsimile machine, or
18 telephone.

19 SEC. 37. Section 41174 of the Revenue and Taxation Code is
20 amended to read:

21 41174. (a) A taxpayer may file a claim with the board for
22 reimbursement of bank charges *and any other reasonable*
23 *third-party check charge fees* incurred by the taxpayer as the direct
24 result of an erroneous levy or notice to withhold by the board. Bank
25 *and third-party* charges include a financial institution's *or third*
26 *party's* customary charge for complying with the levy or notice to
27 withhold instructions and reasonable charges for overdrafts that
28 are a direct consequence of the erroneous levy or notice to
29 withhold. The charges are those paid by the taxpayer and not
30 waived for reimbursement by the financial institution *or third*
31 *party*. Each claimant applying for reimbursement shall file a claim
32 with the board that shall be in a form as may be prescribed by the
33 board. In order for the board to grant a claim, the board shall
34 determine that both of the following conditions have been
35 satisfied:

36 (1) The erroneous levy or notice to withhold was caused by
37 board error.

38 (2) Prior to the levy or notice to withhold, the taxpayer
39 responded to all contacts by the board and provided the board with
40 any requested information or documentation sufficient to establish

the taxpayer's position. This provision may be waived by the board for reasonable cause.

(b) Claims pursuant to this section shall be filed within 90 days from the date of the levy or notice to withhold. Within 30 days from the date the claim is received, the board shall respond to the claim. If the board denies the claim, the taxpayer shall be notified in writing of the reason or reasons for the denial of the claim.

SEC. 38. Section 43151 of the Revenue and Taxation Code is amended to read:

43151. (a) The fee imposed pursuant to Section 25174.1 of the Health and Safety Code which is a tax collected and administered under Section 43051 is due and payable to the board monthly on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. Each taxpayer shall, on or before the last day of the third calendar month following the end of the calendar month for which the fee is due, make out a tax return for the calendar month, in the form as prescribed by the board, *which may include, but not be limited to, electronic media* in accordance with subdivision (c). The taxpayer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(b) With the approval of the board, a taxpayer who has more than one facility subject to the taxes collected and administered under this chapter, may file a combined tax return covering operations at more than one, or all, of those facilities.

(c) The form required to be submitted by the taxpayer pursuant to this section shall show, for the taxpayer and for each person from whom the taxpayer accepted hazardous waste for disposal, all of the following:

(1) The total amount of hazardous waste subject to the tax and the amount of the tax for the period covered by the return.

(2) The amount of hazardous waste disposed during the tax period that is in each of the fee categories described in Section 25174.6 of the Health and Safety Code, and the amount of disposal fees paid for each of those categories.

(3) The amount of hazardous waste received for disposal by the taxpayer's facility or facilities that is exempt from the payment of

1 disposal fees pursuant to Section 25174.7 of the Health and Safety
2 Code, including a copy of any written documentation provided for
3 any shipment or shipments of hazardous waste received by a
4 facility.

5 (4) The amount of RCRA hazardous waste which is treated by
6 the taxpayer so that the waste is considered to be non-RCRA
7 hazardous waste for purposes of the disposal fee, pursuant to
8 paragraph (2) of subdivision (b) of Section 25174.6.

9 (d) (1) Each taxpayer shall maintain records documenting all
10 of the following information for each person who has submitted
11 hazardous waste for disposal by the taxpayer during each calendar
12 month and shall make those records available for review and
13 inspection at the request of the board or the department:

14 (A) The tonnage of hazardous waste submitted for disposal.

15 (B) The type of hazardous waste disposed as specified by
16 Section 25174.6 of the Health and Safety Code, including both of
17 the following:

18 (i) Any characterization of the hazardous waste made by the
19 person submitting the hazardous waste for disposal.

20 (ii) Any other documentation which the taxpayer maintains
21 regarding the type of hazardous waste disposed to land.

22 (C) Any representation made by the person submitting the
23 hazardous waste regarding any exemptions that may be applicable
24 to the payment of disposal fees.

25 (D) For any RCRA hazardous waste which is treated by the
26 taxpayer so that the waste is considered to be non-RCRA
27 hazardous waste for purposes of the disposal fee, pursuant to
28 paragraph (2) of subdivision (b) of Section 25174.6, all of the
29 following information:

30 (i) The tonnage and type of hazardous waste.

31 (ii) The method or methods used to treat the hazardous waste.

32 (iii) Operating records documenting the treatment activity.

33 (iv) Representative and statistical waste sampling and analysis
34 data demonstrating that the waste is no longer RCRA hazardous
35 waste at the time of disposal.

36 (2) If the hazardous wastes submitted for disposal were
37 accompanied by a manifest, the information specified in
38 paragraph (1) shall be maintained by manifest number for each
39 calendar month.

1 SEC. 39. Section 43152.6 of the Revenue and Taxation Code
2 is amended to read:

3 43152.6. (a) The fee imposed pursuant to Section 25205.2 of
4 the Health and Safety Code which is collected and administered
5 under Section 43053 of this code is due and payable to the board
6 annually on or before the last day of the second month following
7 the end of the calendar year.

8 (b) Every operator of a facility subject to the fee imposed
9 pursuant to Section 25205.2 of the Health and Safety Code shall
10 file an annual return ~~on the forms provided by the board~~ *in the form*
11 *as prescribed by the board, which may include, but not be limited*
12 *to, electronic media* and pay the proper amount of fee due. *Returns*
13 *shall be authenticated in a form or pursuant to methods as may be*
14 *prescribed by the board.*

15 (c) For purposes of subdivision (a), except as provided in
16 subdivision (d), the operator of a facility shall pay the applicable
17 fee based on the type and size of the facility, as specified in
18 Sections 25205.1 and 25205.4 of the Health and Safety Code. The
19 board shall credit the prepayment of the fee made pursuant to
20 Section 43152.12 against the amount due with the annual return.

21 (d) Notwithstanding subdivision (c), the fee for the 1991
22 reporting period, which is from July 1, 1991, to December 31,
23 1991, inclusive, is 50 percent of the fee specified in Section
24 25205.4 of the Health and Safety Code, based on the type and size
25 of the facility, as specified in Section 25205.4 of the Health and
26 Safety Code.

27 SEC. 40. Section 43152.7 of the Revenue and Taxation Code
28 is amended to read:

29 43152.7. (a) The fee imposed pursuant to Section 25205.5 of
30 the Health and Safety Code which is collected and administered
31 under Section 43053 is due and payable on the last day of the
32 second month following the end of the calendar year.

33 (b) Every generator subject to the fee imposed pursuant to
34 Section 25205.5 of the Health and Safety Code shall, ~~on forms~~
35 ~~prescribed by the board,~~ file an annual return *in the form as*
36 *prescribed by the board, which may include, but not be limited to,*
37 *electronic media* and pay the proper amount of fee due. The board
38 shall credit the prepayment made pursuant to Section 43152.15
39 against the amount due with the annual return. *Returns shall be*

1 *authenticated in a form or pursuant to methods as may be*
2 *prescribed by the board.*

3 (c) The fee imposed by Section 25205.5 of the Health and
4 Safety Code shall be offset by any fees paid by the generator for
5 the preceding calendar year for a local hazardous waste
6 management program conducted by a local agency pursuant to a
7 memorandum of understanding with the department. The amount
8 of the credit provided under this subdivision shall not exceed an
9 amount equal to the fees paid to the local agency or the generator
10 fee due under Section 25205.5 of the Health and Safety Code,
11 whichever is less. The credit for local fees paid shall not include
12 fees required under Chapter 6.7 (commencing with Section
13 25280) or Chapter 6.95 (commencing with Section 25500) of
14 Division 20 of the Health and Safety Code.

15 SEC. 41. Section 43152.9 of the Revenue and Taxation Code
16 is amended to read:

17 43152.9. (a) The fee imposed pursuant to Section 25205.6 of
18 the Health and Safety Code, which is collected and administered
19 under Section 43053, is due and payable on the last day of the
20 second month following the end of the calendar year.

21 (b) Every corporation subject to the fee imposed pursuant to
22 Section 25205.6 of the Health and Safety Code shall, ~~on forms~~
23 ~~prescribed by the board~~, file an annual return *in the form as*
24 *prescribed by the board, which may include, but not be limited to,*
25 *electronic media* and pay the proper amount of fee due. *Returns*
26 *shall be authenticated in a form or pursuant to methods as may be*
27 *prescribed by the board.*

28 SEC. 42. Section 43152.13 of the Revenue and Taxation Code
29 is amended to read:

30 43152.13. (a) The fee imposed pursuant to Section 105190 of
31 the Health and Safety Code, which is collected and administered
32 under Section 43056, is due and payable on the last day of the
33 second month following the end of the calendar year.

34 (b) Every employer subject to the fee imposed pursuant to
35 Section 105190 of the Health and Safety Code shall, ~~on forms~~
36 ~~provided by the board~~, file an annual return *in the form as*
37 *prescribed by the board, which may include, but not be limited to,*
38 *electronic media* and pay the proper amount of fee due. *Returns*
39 *shall be authenticated in a form or pursuant to methods as may be*
40 *prescribed by the board.*

SEC. 43. Section 43152.14 of the Revenue and Taxation Code is amended to read:

43152.14. The fee imposed pursuant to Section 105310 of the Health and Safety Code, that is collected and administered under Section 43057, is due and payable on or before April 1 of each year for the previous calendar year. *A feepayer shall file a return in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 44. Section 43173 is added to the Revenue and Taxation Code, to read:

43173. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 45. Section 43201 of the Revenue and Taxation Code is amended to read:

43201. (a) If the board is dissatisfied with the return or report filed or the amount of tax paid to the state by any taxpayer, *or other amount required to be paid to the state by any person*, or if no return or report has been filed or no payment or payments of the taxes have been made to the state by a taxpayer, the board may compute and determine the amount to be paid, based upon any information available to it. One or more additional determinations may be made of the amount of tax due for one, or for more than one, period. The amount of tax so determined shall bear interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the date the amount of the tax, or any portion thereof, became due and payable until the date of payment. In making a determination, the board may offset overpayments for a period or periods against underpayments for

1 another period or periods and against the interest and penalties on
2 the underpayments.

3 (b) If any part of the deficiency for which a determination of an
4 additional amount due is made is found to have been occasioned
5 by negligence or intentional disregard of this part or authorized
6 regulations, a penalty of 10 percent of the amount of the
7 determination shall be added, plus interest as provided above.

8 (c) If any part of the deficiency for which a determination of an
9 additional amount due is made is found to be occasioned by fraud
10 or an intent to evade this part or authorized regulations, a penalty
11 of 25 percent of the amount of the determination shall be added,
12 plus interest as provided in subdivision (a).

13 (d) The board shall give to the ~~taxpayer~~ *person* written notice
14 of its determination. The notice shall be placed in a sealed
15 envelope, with postage paid, addressed to the ~~taxpayer~~ *person* at
16 his or her address as it appears in the records of the board. The
17 giving of notice shall be deemed complete at the time of the deposit
18 of the notice in a United States Post Office, or a mailbox, sub-post
19 office, substation~~or~~, mail chute, or other facility regularly
20 maintained or provided by the United States Postal Service
21 without extension of time for any reason. In lieu of mailing, a
22 notice may be served personally by delivering to the person to be
23 served, and service shall be deemed complete at the time of
24 delivery. Personal service to a corporation may be made by
25 delivery of a notice to any person designated in the Code of Civil
26 Procedure to be served for the corporation with summons and
27 complaint in a civil action.

28 SEC. 46. Section 43451.5 of the Revenue and Taxation Code
29 is amended to read:

30 43451.5. When an amount represented by a person ~~who is a~~
31 ~~feepayer under this part~~ to a customer as constituting
32 reimbursement for fees due under this part is computed upon an
33 amount that is not subject to that fee or is in excess of that fee
34 amount due and is actually paid by the customer to the person, the
35 amount so paid shall be returned by the person to the customer
36 upon notification by the ~~State Board of Equalization~~ *board* or by
37 the customer that the excess has been ascertained. If the person
38 fails or refuses to do so, the amount so paid, if knowingly or
39 mistakenly computed by the person upon an amount that is not
40 subject to the fee or is in excess of the fee due, shall be remitted

1 by that person to this state. *The amount remitted to the state shall*
2 *include interest at the modified adjusted rate per month, or*
3 *fraction thereof, established pursuant to Section 6591.5, from the*
4 *last day of the month following the date the excess tax*
5 *reimbursement was paid by the customer until the date of*
6 *remittance to the state.* Those amounts remitted to the state shall
7 be credited by the board on any amounts due and payable under
8 this part on the same activity from the person by whom it was paid
9 to this state and the balance, if any, shall constitute an obligation
10 due from the person to this state.

11 SEC. 47. Section 43525 of the Revenue and Taxation Code is
12 amended to read:

13 43525. (a) A taxpayer may file a claim with the board for
14 reimbursement of bank charges *and any other reasonable*
15 *third-party check charge fees* incurred by the taxpayer as the direct
16 result of an erroneous levy or notice to withhold by the board. Bank
17 *and third-party* charges include a financial institution's *or third*
18 *party's* customary charge for complying with the levy or notice to
19 withhold instructions and reasonable charges for overdrafts that
20 are a direct consequence of the erroneous levy or notice to
21 withhold. The charges are those paid by the taxpayer and not
22 waived for reimbursement by the financial institution *or third*
23 *party.* Each claimant applying for reimbursement shall file a claim
24 with the board that shall be in a form as may be prescribed by the
25 board. In order for the board to grant a claim, the board shall
26 determine that both of the following conditions have been
27 satisfied:

28 (1) The erroneous levy or notice to withhold was caused by
29 board error.

30 (2) Prior to the levy or notice to withhold, the taxpayer
31 responded to all contacts by the board and provided the board with
32 any requested information or documentation sufficient to establish
33 the taxpayer's position. This provision may be waived by the board
34 for reasonable cause.

35 (b) Claims pursuant to this section shall be filed within 90 days
36 from the date of the levy or notice to withhold. Within 30 days
37 from the date the claim is received, the board shall respond to the
38 claim. If the board denies the claim, the taxpayer shall be notified
39 in writing of the reason or reasons for the denial of the claim.

SEC. 48. Section 45151 of the Revenue and Taxation Code is amended to read:

45151. (a) The fee imposed pursuant to Section 48000 of the Public Resources Code is due and payable to the board quarterly on or before the 25th day of the calendar month following the quarterly period for which the fee is due. Each fee payer shall prepare a return in the form as prescribed by the board, *which may include, but may not be limited to, electronic media* showing the total amount of solid waste subject to the fee, the amount of fee for the period covered by the return, and any other information that the board determines to be necessary. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(b) The fee payer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the 25th day of the calendar month following the quarterly period for which the fee is due.

SEC. 49. Section 45163 is added to the Revenue and Taxation Code, to read:

45163. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 50. Section 45652 of the Revenue and Taxation Code is amended to read:

45652. (a) Except as provided in subdivision (b), no refund shall be approved by the board after three years from the due date of the payment for the period for which the overpayment was made, or, with respect to determinations made under Article 2 (commencing with Section 45201) of Chapter 3, ~~within six months~~ after *six months from the date* the determinations have become

1 final, or after six months from the date of overpayment, whichever
2 period expires later, unless a claim therefor is filed with the board
3 within that period. No credit shall be approved by the board after
4 the expiration of that period, unless a claim for credit is filed with
5 the board within that period or unless the credit relates to a period
6 for which a waiver is given pursuant to Section 45204.

7 (b) A refund may be approved by the board for any period for
8 which a waiver is given under Section 45204 if a claim therefor is
9 filed with the board before the expiration of the period agreed
10 upon.

11 (c) Every claim for refund or credit shall be in writing and shall
12 state the specific grounds upon which the claim is founded.

13 SEC. 51. Section 45870 of the Revenue and Taxation Code is
14 amended to read:

15 45870. (a) A fee payer may file a claim with the board for
16 reimbursement of bank charges *and any other reasonable*
17 *third-party check charge fees* incurred by the taxpayer as the direct
18 result of an erroneous levy or notice to withhold by the board. Bank
19 *and third-party* charges include a financial institution's *or third*
20 *party's* customary charge for complying with the levy or notice to
21 withhold instructions and reasonable charges for overdrafts that
22 are a direct consequence of the erroneous levy or notice to
23 withhold. The charges are those paid by the fee payer and not
24 waived for reimbursement by the financial institution *or third*
25 *party*. Each claimant applying for reimbursement shall file a claim
26 with the board that shall be in a form as may be prescribed by the
27 board. In order for the board to grant a claim, the board shall
28 determine that both of the following conditions have been
29 satisfied:

30 (1) The erroneous levy or notice to withhold was caused by
31 board error.

32 (2) Prior to the levy or notice to withhold, the fee payer
33 responded to all contacts by the board and provided the board with
34 any requested information or documentation sufficient to establish
35 the fee payer's position. This provision may be waived by the
36 board for reasonable cause.

37 (b) Claims pursuant to this section shall be filed within 90 days
38 from the date of the levy or notice to withhold. Within 30 days
39 from the date the claim is received, the board shall respond to the



1 claim. If the board denies the claim, the fee payer shall be notified
2 in writing of the reason or reasons for the denial of the claim.

3 SEC. 52. Section 46151 of the Revenue and Taxation Code is
4 amended to read:

5 46151. (a) The fees collected and administered under
6 Sections 46051 and 46052 are due and payable to the board
7 monthly on or before the 25th day of the calendar month following
8 the monthly period for which the fee is due. Each feepayer, on or
9 before the 25th day of the month following each monthly period,
10 shall make out a return *in the form as prescribed by the board,*
11 *which may include, but not be limited to, electronic media* for the
12 preceding monthly period, ~~in the form as prescribed by the board,~~
13 showing the information required to be reported by Sections
14 8670.40 and 8670.48 of the Government Code and any other
15 information that the board determines to be necessary to carry out
16 this part. *Returns shall be authenticated in a form or pursuant to*
17 *methods as may be prescribed by the board.*

18 (b) The feepayer shall deliver the return, together with a
19 remittance of the amount of fee due, if any, to the office of the
20 board on or before the 25th day of the month following the
21 monthly period for which the fee is due.

22 (c) In addition to the returns due pursuant to subdivision (a),
23 each feepayer shall provide an annual information return, in the
24 form as prescribed by the board, *which may include, but not be*
25 *limited to, electronic media* showing the information required to
26 be reported by Section 8670.48 of the Government Code and any
27 other information that the board determines to be necessary to
28 carry out this part. The feepayer shall deliver the return containing
29 the required information for the preceding calendar year to the
30 office of the board on or before February 1st of each year. *Returns*
31 *shall be authenticated in a form or pursuant to methods as may be*
32 *prescribed by the board.*

33 SEC. 53. Section 46163 is added to the Revenue and Taxation
34 Code, to read:

35 46163. (a) Any return, declaration, statement, or other
36 document required to be made under this part that is filed using
37 electronic media shall be filed and authenticated pursuant to any
38 method or form the board may prescribe.

39 (b) Notwithstanding any other law, any return, declaration,
40 statement, or other document otherwise required to be signed that

1 is filed by the taxpayer using electronic media in a form as required
2 by the board shall be deemed to be a signed, valid original
3 document, including upon reproduction to paper form by the
4 board.

5 (c) Electronic media includes, but is not limited to, computer
6 modem, magnetic media, optical disk, facsimile machine, or
7 telephone.

8 SEC. 54. Section 46201 of the Revenue and Taxation Code is
9 amended to read:

10 46201. (a) ~~If the board is dissatisfied with the return filed or~~
11 ~~the amount of fee paid to the state by any feepayer, the board may~~
12 ~~compute and determine the amount to be paid, based upon any~~
13 ~~information available to it~~ *not satisfied with the return or returns*
14 *of the fee or the amount of the fee, or other amount, required to be*
15 *paid to the state by any person, it may compute and determine the*
16 *amount required to be paid upon the basis of the facts contained*
17 *in the return or returns or upon the basis of any information within*
18 *its possession or that may come into its possession. One or more*
19 *deficiency determinations may be made of the amount of fee due*
20 *for one or for more than one period. When a business is*
21 *discontinued, a determination may be made at any time thereafter,*
22 *within the period specified in Section 46204, as to liability arising*
23 *out of that business, irrespective of whether the determination is*
24 *issued prior to the due date of the liability as otherwise specified*
25 *in this part. In making a determination, the board may offset*
26 *overpayments for a period or periods against underpayments for*
27 *another period or periods and against the interest and penalties on*
28 *the underpayments.*

29 (b) The amount of fee so determined shall bear interest at the
30 modified adjusted rate per month, or fraction thereof, established
31 pursuant to Section 6591.5, from the date the amount of the fee,
32 or any portion thereof, became due and payable until the date of
33 payment.

34 (c) If any part of the deficiency for which a determination of an
35 additional amount due is made is found to have been occasioned
36 by negligence or intentional disregard of this part or regulations
37 adopted pursuant thereto, a penalty of 10 percent of the amount of
38 the determination shall be added, plus interest as provided in
39 subdivision (b).

(d) If any part of the deficiency for which a determination of an additional amount due is made is found to be occasioned by fraud or an intent to evade this part or regulations adopted pursuant thereto, a penalty of 25 percent of the amount of the determination shall be added, plus interest as provided in subdivision (b).

SEC. 55. Section 46202 of the Revenue and Taxation Code is amended to read:

46202. The board shall give to the ~~feepayer~~ *person* written notice of its determination. The notice shall be placed in a sealed envelope, with postage paid, addressed to the ~~feepayer~~ *person* at his or her address as it appears in the records of the board. The giving of notice shall be deemed complete at the time of the deposit of the notice in a United States Post Office, or a mailbox, subpost office, substation~~or~~, mail chute, or other facility regularly maintained or provided by the United States Postal Service without extension of time for any reason. In lieu of mailing, a notice may be served personally by delivering to the person to be served, and service shall be deemed complete at the time of delivery. Personal service to a corporation may be made by delivery of a notice to any person designated in the Code of Civil Procedure to be served for the corporation with summons and complaint in a civil action.

SEC. 56. Section 46501.5 of the Revenue and Taxation Code is amended to read:

46501.5. When an amount represented by a person ~~who is a feepayer under this part~~ to a customer as constituting reimbursement for fees due under this part is computed upon an amount that is not subject to that fee or is in excess of that fee amount due and is actually paid by the customer to the person, the amount so paid shall be returned by the person to the customer upon notification by the ~~State Board of Equalization~~ *board* or by the customer that the excess has been ascertained. If the person fails or refuses to do so, the amount so paid, if knowingly or mistakenly computed by the person upon an amount that is not subject to the fee or is in excess of the fee due, shall be remitted by that person to this state. *The amount remitted to the state shall include interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the 25th day of the month following the date the excess tax reimbursement was paid by the customer until the date of*

1 *remittance to the state.* Those amounts remitted to the state shall
2 be credited by the board on any amounts due and payable under
3 this part on the same activity from the person by whom it was paid
4 to this state and the balance, if any, shall constitute an obligation
5 due from the person to this state.

6 SEC. 57. Section 46502 of the Revenue and Taxation Code is
7 amended to read:

8 46502. (a) Except as provided in subdivision (b), no refund
9 shall be approved by the board after three years from the due date
10 of the payment for the period for which the overpayment was
11 made, or, with respect to determinations made under Article 2
12 (commencing with Section 46201), Article 3 (commencing with
13 Section 46251) or Article 4 (commencing with Section 46301) of
14 Chapter 3, ~~within six months~~ after *six months from the date* the
15 determinations become final, or after six months from the date of
16 overpayment, whichever period expires later, unless a claim
17 therefor is filed with the board within that period. No credit shall
18 be approved by the board after the expiration of that period, unless
19 a claim for credit is filed with the board within that period or unless
20 the credit relates to a period for which a waiver is given pursuant
21 to Section 46205.

22 (b) A refund may be approved by the board for any period for
23 which a waiver is given pursuant to Section 46205 if a claim
24 therefor is filed with the board before the expiration of the period
25 agreed upon.

26 (c) If the board has made a determination under Article 2
27 (commencing with Section 46201), Article 3 (commencing with
28 Section 46251), or Article 4 (commencing with Section 46301) of
29 Chapter 3, and if a person's claim for refund was filed timely
30 within the applicable six-month period specified by subdivision
31 (a) or (b), that claim for refund shall be deemed to also apply to that
32 person's later payments in full or partial satisfaction of that
33 determination.

34 SEC. 58. Section 46625 of the Revenue and Taxation Code is
35 amended to read:

36 46625. (a) A feepayer may file a claim with the board for
37 reimbursement of bank charges *and any other reasonable*
38 *third-party check charge fees* that are incurred by the feepayer as
39 the direct result of an erroneous levy or notice to withhold by the
40 board. Bank *and third-party* charges include a financial

1 institution's *or third party's* customary charge for complying with
2 either a levy or instructions in a notice to withhold, and reasonable
3 charges for overdrafts that are a direct consequence of the
4 erroneous levy or notice to withhold. Bank charges include only
5 those charges that are paid by the feepayer and not waived for
6 reimbursement by the financial institution *or third party*. Each
7 claimant applying for reimbursement pursuant to this section shall
8 file a claim with the board that shall be in the form as may be
9 prescribed by the board. The board shall not grant a claim unless
10 it determines that both of the following conditions have been
11 satisfied:

12 (1) The erroneous levy or notice to withhold resulted from
13 board error.

14 (2) Prior to the levy or notice to withhold, the feepayer
15 responded to all contacts by the board and provided the board with
16 any requested information or documentation that was sufficient to
17 establish the feepayer's position. The requirement of this
18 paragraph may be waived by the board for reasonable cause.

19 (b) Claims pursuant to this section shall be filed within 90 days
20 from the date of the levy or notice to withhold that is asserted to
21 be erroneous. The board shall respond to a claim filed pursuant to
22 this section within 30 days of receipt. If the board denies a claim,
23 the taxpayer shall be notified in writing of the reason or reasons for
24 denial.

25 SEC. 59. Section 50109 of the Revenue and Taxation Code is
26 amended to read:

27 50109. The fee collected under Section 50108 is due and
28 payable to the board quarterly on or before the 25th day of the
29 month following the end of each calendar quarter. Each ~~fee payer~~
30 *feepayer*, on or before the 25th day of the month following the
31 quarterly period for which the fee is due, shall prepare a fee return
32 for the preceding quarterly period, in the form as prescribed by the
33 board, *which may include, but not be limited to, electronic media*
34 showing the total number of gallons of petroleum placed into
35 underground storage tanks which he or she owns during the period,
36 the amount of the fee for the period covered by the return, and any
37 other information that the board determines to be necessary. The
38 ~~fee payer~~ *feepayer* shall deliver the return, together with a
39 remittance of the amount of the fee due, to the office of the board
40 on or before the 25th day of the month following the quarterly

period for which the fee is due. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 60. Section 50112.10 is added to the Revenue and Taxation Code, to read:

50112.10. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 61. Section 50113 of the Revenue and Taxation Code is amended to read:

50113. (a) ~~If the board is dissatisfied with the report filed or the amount of fee paid to the board under this part by any fee payer~~ *not satisfied with the return or returns of the fee or the amount of the fee, or other amount, required to be paid to the state by any person, or if no report has been filed or no payment or payments of the fees have been made to the state by a fee payer, the board may compute and determine the amount to be paid, based upon any information available to it required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession.* One or more additional determinations may be made of the amount of fee due for one, or for more than one, period. The amount of fee so determined shall bear interest at the modified rate per month, or fraction thereof, established pursuant to Section 6591.5, from the date the amount of the fee, or any portion thereof, became due and payable until the date of payment. In making a determination, the board may offset overpayments for a period or periods against underpayments for another period or periods and against the interest and penalties on the underpayments.

(b) If any part of the deficiency for which a determination of an additional amount due is made is found to have been occasioned

1 by negligence or intentional disregard of this part or regulations
2 adopted by the board pursuant to this part, a penalty of 10 percent
3 of the amount of that determination shall be added, plus interest as
4 provided in subdivision (a).

5 (c) If any part of the deficiency for which a determination of an
6 additional amount due is made is found to be occasioned by fraud
7 or an intent to evade this part or regulations adopted pursuant to
8 this part, a penalty of 25 percent of the amount of the determination
9 shall be added, plus interest as provided in subdivision (a).

10 (d) The board shall give to the ~~fee payer~~ *person* written notice
11 of its determination. The notice shall be placed in a sealed
12 envelope, with postage paid, addressed to the ~~fee payer~~ *person* at
13 ~~the fee payer's~~ *his or her* address as it appears in the records of the
14 board. The giving of the notice shall be deemed complete at the
15 time of the deposit in a United States Post Office, or a mailbox,
16 subpost office, substation, mail chute, or other facility regularly
17 maintained or provided by the United States Postal Service,
18 without extension of time for any reason. In lieu of mailing, the
19 board may serve notice personally by delivering to the person to
20 be served, and service shall be deemed complete at the time of
21 delivery. The board may make personal service to a corporation by
22 delivering a notice to any person designated in the Code of Civil
23 Procedure to be served for the corporation with a summons and
24 complaint in a civil action.

25 SEC. 62. Section 50139.5 of the Revenue and Taxation Code
26 is amended to read:

27 50139.5. When an amount represented by a person ~~who is a~~
28 ~~fee payer under this part~~ to a customer as constituting
29 reimbursement for fees due under this part is computed upon an
30 amount that is not subject to that fee or is in excess of that fee
31 amount due and is actually paid by the customer to the person, the
32 amount so paid shall be returned by the person to the customer
33 upon notification by the ~~State Board of Equalization~~ *board* or by
34 the customer that the excess has been ascertained. If the person
35 fails or refuses to do so, the amount so paid, if knowingly or
36 mistakenly computed by the person upon an amount that is not
37 subject to the fee or is in excess of the fee due, shall be remitted
38 by that person to this state. *The amount remitted to the state shall*
39 *include interest at the modified adjusted rate per month, or*
40 *fraction thereof, established pursuant to Section 6591.5, from the*

25th day of the month following the date the excess tax reimbursement was paid by the customer until the date of remittance to the state. Those amounts remitted to the state shall be credited by the board on any amounts due and payable under this part on the same activity from the person by whom it was paid to this state and the balance, if any, shall constitute an obligation due from the person to this state.

SEC. 63. Section 50140 of the Revenue and Taxation Code is amended to read:

50140. (a) Except as provided in subdivision (b), the board shall not approve a refund three years after the due date of the payment for the period for which the overpayment was made, or, with respect to determinations made under Article 2 (commencing with Section 50113) of Chapter 3, ~~within six months~~ after *six months from the date* the determinations have become final, or after six months from the date of overpayment, whichever period expires later, unless a claim therefor is filed with the board within that period. The board shall not approve a credit after the expiration of that period, unless a claim for credit is filed with the board within that period.

(b) A refund may be approved by the board for any period for which a waiver is given under Section 50113.2 if a claim is filed with the board before the expiration of the period agreed upon.

(c) Every claim for refund or credit shall be in writing and shall state the specific grounds upon which the claim is founded.

SEC. 64. Section 50156.14 of the Revenue and Taxation Code is amended to read:

50156.14. (a) ~~A fee payer~~ *feepayer* may file a claim with the board for reimbursement of bank charges *and any other reasonable third-party check charge fees* incurred by the taxpayer as the direct result of an erroneous levy or notice to withhold by the board. Bank *and third-party* charges include a financial institution's *or third party's* customary charge for complying with the levy or notice to withhold instructions and reasonable charges for overdrafts that are a direct consequence of the erroneous levy or notice to withhold. The charges are those paid to the ~~fee payer~~ *feepayer* and not waived for reimbursement by the financial institution *or third party*. Each claimant applying for reimbursement shall file a claim with the board that shall be in a form as may be prescribed by the board. In order for the board to

1 grant a claim, the board shall determine that both of the following
2 conditions have been satisfied:

3 (1) The erroneous levy or notice to withhold was caused by
4 board error.

5 (2) Prior to the levy or notice to withhold, the ~~fee payer~~
6 *feepayer* responded to all contacts by the board and provided the
7 board with any requested information or documentation sufficient
8 to establish the ~~fee payer's~~ *feepayer's* position. This provision may
9 be waived by the board for reasonable cause.

10 (b) Claims pursuant to this section shall be filed within 90 days
11 from the date of the levy or notice to withhold. Within 30 days
12 from the date the claim is received, the board shall respond to the
13 claim. If the board denies the claim, the ~~fee payer~~ *feepayer* shall
14 be notified in writing of the reason or reasons for the denial of the
15 claim.

16 SEC. 65. Section 55040 is added to the Revenue and Taxation
17 Code, to read:

18 55040. A feepayer shall file a return in the form as prescribed
19 by the board, which may include, but not be limited to, electronic
20 media. Returns shall be authenticated in a form or pursuant to
21 methods as may be prescribed by the board.

22 SEC. 66. Section 55053 is added to the Revenue and Taxation
23 Code, to read:

24 55053. (a) Any return, declaration, statement, or other
25 document required to be made under this part that is filed using
26 electronic media shall be filed and authenticated pursuant to any
27 method or form the board may prescribe.

28 (b) Notwithstanding any other law, any return, declaration,
29 statement, or other document otherwise required to be signed that
30 is filed by the taxpayer using electronic media in a form as required
31 by the board shall be deemed to be a signed, valid original
32 document, including upon reproduction to paper form by the
33 board.

34 (c) Electronic media includes, but is not limited to, computer
35 modem, magnetic media, optical disk, facsimile machine, or
36 telephone.

37 SEC. 67. Section 55222 of the Revenue and Taxation Code is
38 amended to read:

39 55222. (a) Except as provided in subdivision (b), no refund
40 shall be approved by the board after three years from the due date



1 of the payment for the period for which the overpayment was
2 made, or, with respect to determinations made under Article 2
3 (commencing with Section 55061) of Chapter 3, ~~within six months~~
4 after *six months from the date* the determinations have become
5 final, or six months from the date of overpayment, whichever
6 period expires later, unless a claim therefor is filed with the board
7 within that period. No credit shall be approved by the board after
8 the expiration of that period, unless a claim for credit is filed with
9 the board within that period or unless the credit relates to a period
10 for which a waiver is given pursuant to Section 55064.

11 (b) A refund may be approved by the board for any period for
12 which a waiver is given under Section 55064 if a claim therefor is
13 filed with the board before the expiration of the period agreed
14 upon.

15 (c) Every claim for refund or credit shall be in writing and shall
16 state the specific grounds upon which the claim is founded.

17 SEC. 68. Section 55335 of the Revenue and Taxation Code is
18 amended to read:

19 55335. (a) A taxpayer may file a claim with the board for
20 reimbursement of bank charges *and any other reasonable*
21 *third-party check charge fees* incurred by the taxpayer as the direct
22 result of an erroneous levy or notice to withhold by the board. Bank
23 *and third-party* charges include a financial institution's *or third*
24 *party's* customary charge for complying with the levy or notice to
25 withhold instructions and reasonable charges for overdrafts that
26 are a direct consequence of the erroneous levy or notice to
27 withhold. The charges are those paid by the taxpayer and not
28 waived for reimbursement by the financial institution *or third*
29 *party*. Each claimant applying for reimbursement shall file a claim
30 with the board that shall be in a form as may be prescribed by the
31 board. In order for the board to grant a claim, the board shall
32 determine that both of the following conditions have been
33 satisfied:

34 (1) The erroneous levy or notice to withhold was caused by
35 board error.

36 (2) Prior to the levy or notice to withhold, the taxpayer
37 responded to all contacts by the board and provided the board with
38 any requested information or documentation sufficient to establish
39 the taxpayer's position. This provision may be waived by the board
40 for reasonable cause.



(b) Claims pursuant to this section shall be filed within 90 days from the date of the levy or notice to withhold. Within 30 days from the date the claim is received, the board shall respond to the claim. If the board denies the claim, the taxpayer shall be notified in writing of the reason or reasons for the denial of the claim.

SEC. 69. Section 60201 of the Revenue and Taxation Code is amended to read:

60201. Each supplier shall prepare and file with the board ~~on forms prescribed by the board~~ a return *in the form as prescribed by the board, which may include, but not be limited to, electronic media* showing the total number of gallons of diesel fuel removed, entered, or sold by him or her within this state during each calendar month, or the monthly period ended during that calendar month as the board may authorize, the amount of tax due for the month covered by the return, and any other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period, less whatever amounts may have been paid theretofore for the same period because of weekly returns. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 70. Section 60202 of the Revenue and Taxation Code is amended to read:

60202. (a) Each interstate user shall prepare and file with the board ~~on forms prescribed by the board~~ a return *in the form as prescribed by the board, which may include, but not be limited to, electronic media* showing the amount of diesel fuel used during the quarterly reporting period by the interstate user in this state, the amount of any tax due, and any other information as the board may require for the administration of this part. The return shall be filed with the board on or before the last day of the calendar month following the close of the quarterly period to which it relates, together with a remittance payable to the board of the amount of tax due. To facilitate the administration of this part, the board may require the filing of returns for other than quarterly periods.

Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) An interstate user subject to the tax imposed by Section 60115 shall be allowed a credit against the amount of tax due on his or her return for an amount equal to the tax imposed by Section 60115 on diesel fuel purchased in this state in that same return period for use in the operation of a qualified motor vehicle. No credit shall be allowed unless the tax imposed by Section 60050 and the taxes imposed by Part 1 (commencing with Section 6001) and Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code and Section 35 of Article XIII of the California Constitution have been paid upon the purchase of the diesel fuel by the interstate user to a diesel vendor in this state. When the amount of the credit for any return period exceeds the amount of tax due for the return period, the excess shall be allowed as a credit against the amount of tax due for succeeding reporting periods or shall be refunded.

(c) Credits and refunds allowed pursuant to subdivision (b) shall be charged against the Motor Vehicle Fuel Account to the extent the total amount of credits and refunds allowed to all taxpayers for the fiscal year does not exceed the combined amounts due under subdivisions (a) and (b) of Section 60115. To the extent the total amount of credits and refunds allowed to all taxpayers for the fiscal year pursuant to subdivision (b) exceeds the combined amounts due under subdivisions (a) and (b) of Section 60115, the credits and refunds shall be charged against the Motor Vehicle Fuel Account as to the amount of the credits and refunds established under subdivision (a) of Section 60115 and shall be charged against the Retail Sales Tax Fund as to the amount of the credits and refunds established under subdivision (b) of Section 60115.

SEC. 71. Section 60203 of the Revenue and Taxation Code is amended to read:

60203. (a) Each throughputter shall prepare and make a ~~return~~ report showing the following:

(1) The name and permit number of the operator of each terminal at which it holds an inventory position in taxable diesel fuel.

(2) Any other information required by the board.

1 (b) Each throughputter shall prepare and file with the board ~~on~~
2 ~~forms prescribed by the board a return~~ *a report in the form as*
3 *prescribed by the board, which may include, but not be limited to,*
4 *electronic media* showing the information in subdivision (a)
5 during each calendar month, or the monthly period ended during
6 that calendar month as the board may authorize. The person shall
7 file the ~~return report~~ on or before the last day of the calendar month
8 following the monthly period to which it relates. To facilitate the
9 administration of this part, the board may require the filing of the
10 ~~returns reports~~ for other than monthly periods. *Reports shall be*
11 *authenticated in a form or pursuant to methods as may be*
12 *prescribed by the board.*

13 SEC. 72. Section 60204 of the Revenue and Taxation Code is
14 amended to read:

15 60204. (a) Each terminal operator shall *prepare and* file with
16 the board ~~a copy of any return required to be filed with the Internal~~
17 ~~Revenue Service pursuant to Section 48.4101-4T of Title 26 of the~~
18 ~~Code of Federal Regulations. The copy of the return shall be filed~~
19 ~~no later than 10 days after the original filing of the federal return~~
20 *report in the form as prescribed by the board, which may include,*
21 *but not be limited to, electronic media showing, for the calendar*
22 *month, or that monthly period ended during the calendar month*
23 *as the board may authorize, the following:*

24 (1) *The name and license number of each person that is a*
25 *positionholder at each terminal it operates.*

26 (2) *The amount of diesel fuel received at each terminal it*
27 *operates.*

28 (3) *The identity of each positionholder with respect to the rack*
29 *removals of diesel fuel from each terminal it operates and the*
30 *volume and dates of the removals.*

31 (4) *The amount of diesel fuel stored at each terminal it*
32 *operates.*

33 (5) *The destination, by state, of all diesel fuel removed at a*
34 *terminal rack of each terminal it operates, to the extent that*
35 *information has been provided to the terminal operator.*

36 (6) *Any other information required by the board for the proper*
37 *administration of this part. The terminal operator shall file the*
38 *report on or before the last day of the month following the monthly*
39 *period to which it relates. To facilitate the administration of this*
40 *part, the board may require the filing of the reports for other than*

1 *monthly periods. Reports shall be authenticated in a form or*
2 *pursuant to methods as may be prescribed by the board.*

3 *(b) Upon written approval of the board, a terminal operator*
4 *may satisfy the requirements of subdivision (a) above by executing*
5 *and providing to the board a consent and authorization for the*
6 *Internal Revenue Service to provide to the board under Section*
7 *6103 of the Internal Revenue Code, the return filed by the terminal*
8 *operator under Section 48.4101-2 of Title 26 of the Code of*
9 *Federal Regulations. The board may, in its sole discretion, rescind*
10 *its approval and require a terminal operator to file reports as*
11 *specified in subdivision (a).*

12 SEC. 73. Section 60205 of the Revenue and Taxation Code is
13 amended to read:

14 60205. Each exempt bus operator shall prepare and file with
15 ~~the board on forms prescribed by the board~~ a return *in the form as*
16 *prescribed by the board, which may include, but not be limited to,*
17 *electronic media* showing the total number of gallons of diesel fuel
18 used in the exempt bus operation by him or her within this state
19 during each calendar month, or the monthly period ended during
20 that calendar month as the board may authorize, the amount of tax
21 pursuant to Section 60502.2 due for the month covered by the
22 return, and any other information as the board deems necessary for
23 the proper administration of this part. The person shall file the
24 return on or before the last day of the calendar month following the
25 monthly period to which it relates, together with a remittance
26 payable to the board for the amount of tax due for that period. To
27 facilitate the administration of this part, the board may require the
28 filing of the returns for other than monthly periods. *Returns shall*
29 *be authenticated in a form or pursuant to methods as may be*
30 *prescribed by the board.*

31 SEC. 74. Section 60205.5 of the Revenue and Taxation Code
32 is amended to read:

33 60205.5. (a) Each government entity shall prepare and file
34 ~~with the board on forms prescribed by the board~~ a return *in the form*
35 *as prescribed by the board, which may include, but not be limited*
36 *to, electronic media* showing the total number of gallons of dyed
37 diesel fuel and undyed diesel fuel used in a diesel-powered
38 highway vehicle during each calendar month, or the monthly
39 period ending during the calendar month covered by the return,
40 and any other information as the board deems necessary for the



proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(b) A government entity that has paid diesel fuel tax to a retail vendor that sold the diesel fuel to the government entity shall be allowed a credit on its tax return for the tax paid to the retail vendor.

SEC. 75. Section 60206 of the Revenue and Taxation Code is amended to read:

60206. Each highway vehicle operator ~~and end-seller~~ shall prepare and file with the board ~~on forms prescribed by the board~~ a return *in the form as prescribed by the board, which may include, but not be limited to, electronic media* showing the total number of gallons of diesel fuel subject to the backup tax that was delivered into the fuel tank of a diesel-powered highway vehicle or sold by him or her within this state during each calendar month, or the monthly period ended during that calendar month as the board may authorize, the amount of tax due for the month covered by the return, and any other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 76. Section 60253 is added to the Revenue and Taxation Code, to read:

60253. (a) Any return, report, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, report, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form

as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 77. Section 60310 of the Revenue and Taxation Code is amended to read:

60310. If the board is not satisfied with the return made by any person, it may make a deficiency determination of the tax required to be paid by the person based upon information contained in the return or upon any information in the possession of the board or returns of the tax or the amount of tax, or other amount, required to be paid to the state by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession. The board may make a determination for more than one period and may make one or more determinations for the same period. When a business is discontinued, a determination may be made at any time thereafter within the period specified in Section 60315, as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this part.

SEC. 78. Section 60521.5 of the Revenue and Taxation Code is amended to read:

60521.5. When an amount represented by a person who is a taxpayer under this part to a customer as constituting reimbursement for taxes due under this part is computed upon an amount that is not taxable or is in excess of the taxable amount and is actually paid by the customer to the person, the amount so paid shall be returned by the person to the customer upon notification by the State Board of Equalization or by the customer that the excess has been ascertained. If the person fails or refuses to do so, the amount so paid, if knowingly or mistakenly computed by the person upon an amount that is not taxable or is in excess of the taxable amount, shall be remitted by that person to this state. The amount remitted to the state shall include interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the last day of the month following the date

1 *the excess tax reimbursement was paid by the customer until the*
2 *date of remittance to the state.* Those amounts remitted to the state
3 shall be credited by the board on any amounts due and payable
4 under this part on the same transaction from the person by whom
5 it was paid to this state and the balance, if any, shall constitute an
6 obligation due from the person to this state.

7 SEC. 79. Section 60633.1 of the Revenue and Taxation Code
8 is amended to read:

9 60633.1. (a) A taxpayer may file a claim with the board for
10 reimbursement of bank charges *and any other reasonable*
11 *third-party check charge fees* incurred by the taxpayer as the direct
12 result of an erroneous levy or notice to withhold by the board. Bank
13 *and third-party* charges include a financial institution's *or third*
14 *party's* customary charge for complying with the levy or notice to
15 withhold instructions and reasonable charges for overdrafts that
16 are a direct consequence of the erroneous levy or notice to
17 withhold. The charges are those paid by the taxpayer and not
18 waived for reimbursement by the financial institution *or third*
19 *party.* Each claimant applying for reimbursement shall file a claim
20 with the board that shall be in a form as may be prescribed by the
21 board. In order for the board to grant a claim, the board shall
22 determine that both of the following conditions have been
23 satisfied:

24 (1) The erroneous levy or notice to withhold was caused by
25 board error.

26 (2) Prior to the levy or notice to withhold, the taxpayer
27 responded to all contacts by the board and provided the board with
28 any requested information or documentation sufficient to establish
29 the taxpayer's position. This provision may be waived by the board
30 for reasonable cause.

31 (b) Claims pursuant to this section shall be filed within 90 days
32 from the date of the levy or notice to withhold. Within 30 days
33 from the date the claim is received, the board shall respond to the
34 claim. If the board denies the claim, the taxpayer shall be notified
35 in writing of the reason or reasons for the denial of the claim.